

REPORT



Report of	Meeting	Date	Item No
UNIT BUSINESS MANAGER (FINANCE)	COUNCIL	27 FEBRUARY	14

Council Tax 2006/07

Public Item

This item is for consideration in the public part of the meeting

Wards affected

All

Purpose

To set the Council Tax rate for each property band for the whole of the Borough Council's area, including the Council Tax rate for each property band as set by Lancashire County Council, Lancashire Police Authority and Lancashire Combined Fire Authority.

To set the Council Tax rate for each property band for those parts of the Borough Council's area to which a special item (e.g. Parish Precept or Special Expense) is appropriate. This is achieved by adjusting the Council tax rate for each property band for the whole of the Borough Council's area, by adding the individual Parish Precepts or Special Expenses and the Council Tax rate for each property band as set by Lancashire County Council, Lancashire Police Authority and Lancashire Combined Fire Authority.

To confirm the statutory resolutions that are required in order to set the Council Tax for 2006/2007.

Recommendations

It be noted that at its meeting on 30 January 2006 the Council calculated the following amounts for the year 2006/2007 in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 made under Section 33(5) of the Local Government Finance Act 1992:

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- 1(a) 29,675.90 being the amount calculated by the Council, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as its council tax base for 2006/2007.
- 1(b) Part of the Council's area as set out in **table 1** in the column headed Tax Base. This being the amounts calculated by the Council, in accordance with regulation 6 of the Regulations, as the amounts of its council tax base for 2006/2007 for dwellings in those parts of its area to which a special item relates.

The following amounts be now calculated by the Council for the year 2006/2007 in accordance with Section 32 to 36 of the Local Government and Finance Act 1992. (The Act)

- 2(a) £9,892,452 being the Council's Budget Requirement (including Parish Precepts and Special Expenses) calculated in accordance with Section 32(4) of the Act as its Budget Requirement for the year.
- 2(b) £5,206,390 being the aggregate of the sums which the Council estimates will be payable for the year into its general fund. This is in respect of redistributed non-domestic rates, revenue support grant, increased by the amount of the sums which the Council estimates will be transferred in the year to its general fund from its collection fund in accordance with section 97(4) of the Local Government Finance Act 1988 (Council Tax Surplus) and increased by the amount of any sum which the Council estimates will be transferred from its collection fund to its general fund pursuant to the Collection Fund (Community Charge) directions under section 98(4) of the Local Government Finance Act 1988 made on the 7th February 1994 (Community Charge Surplus).
- 2(c) £157.91 being the amount at 2(a) above less the amount at 2(b) above divided by 29,675.90 (the taxbase) calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its council tax for 2006/2007.
- 2(d) £134,072 being the aggregate amount of all special items (i.e. Parish Precepts and Special Expenses) referred to in Section 34(1) of the Act.
- 2(e) £153.39 being the amount at 2(c) above less the result given by dividing the amount at 2(d) above by 29,675.90 (the taxbase), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for 2006/2007 for dwellings in those parts of its area to which no special item relates.
- 2(f) Part of the Council's area as listed in Table 1 in the column headed Borough/Parish/Special Expense
- being the amounts given by adding to the amount at 2(e) above the amounts of the special item relating to dwellings in those parts of the Council's area mentioned above divided in each case by the relevant taxbase for those areas, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of

the Council Tax for 2006/2007 for dwellings in those parts of its area to which a special item (i.e. Parish Precept or Special Expense) relate.

2(g) Part of the Council's area for each valuation band

See Schedule 1

being the amounts given by multiplying the amounts at 2(e) and 2(f) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

- 3 It be noted that for the year 2006/2007 Lancashire County Council has stated the following amounts in precept issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwelling shown below:

VALUATION BANDS

A	B	C	D	E	F	G	H
£664.57	£775.33	£886.09	£996.85	£1,218.37	£1,439.89	£1,661.42	£1,993.70

- 4 It be noted that for the year 2006/2007 the Lancashire Police Authority has stated the following amounts in precept issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each of the categories of dwelling shown below:

VALUATION BANDS

A	B	C	D	E	F	G	H
£75.39	£87.96	£100.52	£113.09	£138.22	£163.35	£188.48	£226.18

- 5 It be noted that for the year 2006/2007 the Lancashire Fire Authority has stated the following amounts in precept issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each of the categories of dwelling shown below:

VALUATION BANDS

A	B	C	D	E	F	G	H
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£36.47 £42.55 £48.63 £54.71 £66.87 £79.03 £91.18 £109.42

- 5 That having calculated the aggregate in each case of the amounts at 2(g), 3, 4 and 5 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts shown in **Schedule 2** as the amounts of Council Tax for the year 2006/2007 for each of the categories of dwellings shown.

Report - Background

In order to set the Council tax for the year, the council needs to be aware of a number of figures:

- The precepts that both the major and minor precepting authorities wish to make on the Council – so that the council may collect it on their behalf.
- The amount the Council requires to be funded from Council Tax, plus any adjustments that need to be made to the Collection Fund.

Report - Precepts

Lancashire County Council Requirements

At the full meeting of the County Council held on 16th February 2006, a Band D Council Tax of £996.85 was set for the 2006/07 financial year. This is an increase of £46.56 (4.9%) over 2005/06. The total that the Borough Council will collect on behalf of the county is £29,582,557.

Lancashire Police Authority

The Lancashire Police Authority agreed at their meeting held on 15th February 2005 to levy a precept requiring a Council Tax for Band D properties of £113.09. for the 2006/07 financial year. This is an increase of £5.37 (4.99%) over 2005/06. The total that the Borough Council will collect on behalf of the Police Authority is £3,356,182.

Lancashire Fire Authority

The Lancashire Fire Authority agreed at their meeting held on 14th February 2006 to levy a precept requiring a Council Tax for Band D properties of £54.71 for the 2006/07 financial year. This is an increase of £2.61 (5.00%) over 2005/06. The total that the Borough Council will collect on behalf of the Fire Authority is £1,623,568.

Parish Councils

The following request for Parish Council precepts have been received:

Table 1

2006/07	Tax base	Parish	Borough and Parish
£		£	£

Continued....

Bryning-with-Warton	15,500	1,276.80	12.14	165.53
Elswick	6,000	436.35	13.75	167.14
Freckleton	9,450	2,112.97	4.47	157.86
Greenhalgh-with-Thistleton	2,000	181.14	11.04	164.43
Little Eccleston-with-Larbreck	4,000	213.03	18.78	172.17
Medlar-with-Wesham	6,897	1,044.79	6.60	159.99
Newton –with-Clifton	7,500	1,043.50	7.19	160.58
Ribby-with-Wrea	7,000	754.29	9.28	162.67
Singleton	5,200	427.35	12.17	165.56
St.Annes	42,500	10,490.33	4.05	157.44
Staining	15,810	865.20	18.27	171.66
Treales, Roseacre & Wharles	1,300	212.08	6.13	159.52
Weeton-with-Preese	2,000	278.18	7.19	160.58
Westby-with-Plumpton	2,000	547.60	3.65	157.04
Kirkham	6,915	2,305.64	3.00	156.39

134,072

The Borough Council's Call on the Collection Fund.

Fylde Borough Councils call on the Collection Fund is £4,409,657 calculated as follows:
The Council's budget requirement is determined to be £9,758,380. That is:

Net Requirement	£9,758,380
Less External Funding	£5,206,390
Plus Parish Precepts and Special Expenses	£134,072
Call on the Collection Fund	£4,686,062

Borough and Parish Council Tax

This produces an average Council Tax for Borough and Parish purposes of :

		£. p
<u>Balance to be Financed by Tax Payer</u>	£4,686,062	
Band D Equivalent Properties	29,675.90	157.91

Add Basic Tax Rates for:

Lancashire County Council	996.85
Lancashire Police Authority	113.09
Lancashire Fire Authority	54.71
Basic Tax Rate for a Band D Equivalent Property	1,322.56

It is necessary to calculate the Council Tax rate for each property band in respect of the Borough Council, Parish Council and Special Expenses elements only. **Schedule 1** shows the Council Tax Rate for each property band in each of the Council's areas.

It is then necessary to calculate the aggregate Council Tax Rate by incorporating the Lancashire County Council, the Lancashire Police Authority and the Lancashire Fire

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Authority Council Tax rates into the figures shown in Schedule 1. These aggregate Council Tax Rates are shown in **Schedule 2**.

Implications	
FINANCE	AS ABOVE
LEGAL	NONE
COMMUNITY SAFETY	NONE
HUMAN RIGHTS AND EQUALITIES	NONE
SUSTAINABILITY	NONE
RISK MANAGEMENT	NONE

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List of Background Papers		
Name of document	Date	Where available for inspection
COUNCIL TAX 2006/07	DECEMBER 2005	FINANCE

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SCHEDULE 1								
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Lytham	102.26	119.30	136.35	153.39	187.48	221.56	255.65	306.78
Bryning-with-Warton	110.35	128.74	147.14	165.53	202.32	239.10	275.88	331.06
Elswick	111.43	129.99	148.57	167.14	204.29	241.42	278.57	334.28
Freckleton	105.24	122.78	140.33	157.86	192.95	228.02	263.10	315.72
Greenhalgh-with-Thistleton	109.62	127.89	146.16	164.43	200.97	237.51	274.05	328.86
Little Eccleston-with-Larbreck	114.78	133.90	153.04	172.17	210.43	248.68	286.94	344.33
Medlar-with-Wesham	106.66	124.43	142.22	159.99	195.55	231.10	266.65	319.98
Newton-with-Clifton	107.05	124.89	142.74	160.58	196.26	231.94	267.63	321.15
Ribby-with Wrea	108.45	126.52	144.60	162.67	198.82	234.96	271.12	325.34
Singleton	110.37	128.76	147.17	165.56	202.35	239.14	275.93	331.12
St.Annes	104.96	122.45	139.95	157.44	192.43	227.41	262.40	314.88
Staining	114.44	133.51	152.59	171.66	209.81	247.95	286.11	343.33
Treales, Roseacre & Wharles	106.35	124.07	141.80	159.52	194.97	230.41	265.87	319.04
Weeton-with-Preese	107.05	124.89	142.74	160.58	196.27	231.94	267.63	321.16
Westby-with-Plumpton	104.69	122.14	139.60	157.04	191.94	226.84	261.74	314.08
Kirkham	104.26	121.63	139.02	156.39	191.15	225.89	260.65	312.78

SCHEDULE 2								
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
	£	£	£	£	£	£	£	£
Lytham	878.69	1,025.14	1,171.59	1,318.04	1,610.94	1,903.83	2,196.73	2,636.08
Bryning-with-Warton	886.78	1,034.58	1,182.38	1,330.18	1,625.78	1,921.37	2,216.96	2,660.36
Elswick	887.86	1,035.83	1,183.81	1,331.79	1,627.75	1,923.69	2,219.65	2,663.58
Freckleton	881.67	1,028.62	1,175.57	1,322.51	1,616.41	1,910.29	2,204.18	2,645.02
Greenhalgh-with-Thistleton	886.05	1,033.73	1,181.40	1,329.08	1,624.43	1,919.78	2,215.13	2,658.16
Little Eccleston-with-Larbreck	891.21	1,039.74	1,188.28	1,336.82	1,633.89	1,930.95	2,228.02	2,673.63
Medlar-with-Wesham	883.09	1,030.27	1,177.46	1,324.64	1,619.01	1,913.37	2,207.73	2,649.28
Newton-with-Clifton	883.48	1,030.73	1,177.98	1,325.23	1,619.72	1,914.21	2,208.71	2,650.45
Ribby-with Wrea	884.88	1,032.36	1,179.84	1,327.32	1,622.28	1,917.23	2,212.20	2,654.64
Singleton	886.80	1,034.60	1,182.41	1,330.21	1,625.81	1,921.41	2,217.01	2,660.42
St.Annes	881.39	1,028.29	1,175.19	1,322.09	1,615.89	1,909.68	2,203.48	2,644.18
Staining	890.87	1,039.35	1,187.83	1,336.31	1,633.27	1,930.22	2,227.19	2,672.63
Treales, Roseacre & Wharles	882.78	1,029.91	1,177.04	1,324.17	1,618.43	1,912.68	2,206.95	2,648.34
Weeton-with-Preese	883.48	1,030.73	1,177.98	1,325.23	1,619.73	1,914.21	2,208.71	2,650.46
Westby-with-Plumpton	881.12	1,027.98	1,174.84	1,321.69	1,615.40	1,909.11	2,202.82	2,643.38
Kirkham	880.69	1,027.47	1,174.26	1,321.04	1,614.61	1,908.16	2,201.73	2,642.08